



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

J. TYLER McCaULEY
AUDITOR-CONTROLLER

December 11, 2006

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: **REVOLVING FUNDS AND REVOLVING CASH TRUST FUNDS AS OF
JUNE 30, 2006**

Attached is a detailed report on County departments' Revolving Fund and Revolving Cash Trust Fund (RCTF) assignments. The report shows the amount, responsible County manager, fund number and account number for each assignment as of June 30, 2006.

Background

On April 4, 1978, your Board adopted a resolution pursuant to Government Code Section 29321.1, authorizing the Auditor-Controller to perform the functions of your Board to establish, discontinue, increase or decrease revolving funds that are authorized by, and established pursuant to, Article 2, Chapter 2, Division 3, Title 3 of the Government Code. Departments use revolving funds to make change, small purchases and for other specific purposes, such as Cash Aid disbursements and grants.

Similarly, on October 21, 1980, your Board adopted a resolution, pursuant to Government Code Section 25252.6, authorizing the Auditor-Controller to perform the functions of your Board to establish and determine the amount of Revolving Cash Trust Funds that are authorized by, and established pursuant to, Part 2, Division 2, Title 3 of the Government Code. Departments use Revolving Cash Trust Funds to expedite high volume refunds.

Under the authorizations, we are required to file a written report with your Board showing all Revolving Fund and Revolving Cash Trust Fund assignments.

"To Enrich Lives Through Effective and Caring Service"

Summary of Activity

As of June 30, 2006, total Revolving Fund assignments were \$10,665,091 and total RCTF assignments were \$1,265,720. Eight million dollars of the total Revolving Fund assignments belonged to the Children and Families First Proposition 10 Commission (Prop 10 Commission). The Commission is required to keep its funds in the County Treasury. The remaining \$2,665,091 in Revolving Funds was assigned to various County departments as detailed in Attachment I. Attachment II shows the RCTF assignments to County departments.

From July 1, 2005 to June 30, 2006, Revolving Fund assignments decreased by \$9,050, and RCTF assignments remained unchanged. The \$9,050 net decrease in Revolving Fund assignments resulted from the following changes:

- The District Attorney decreased its Revolving Fund by \$15,000.
- The Museum of Natural History closed its \$6,050 Revolving Fund.
- The Registrar-Recorder increased its Revolving Fund by \$2,000.
- The Department of Public Works increased its Revolving Funds by \$10,000.
- The Department of Health Services (DHS) closed its \$150 cash aid and \$3,000 High Desert Hospital Revolving Fund accounts, and increased its Harbor/UCLA and Olive View Hospital Revolving Fund accounts by \$150 and \$3,000, respectively.

Please call if you have any questions, or your staff may contact Jim Schneiderman at (626) 293-1101.

JTM:MMO:JLS:TK

H:\Revolving Fund Board Report FY 2005-2006

Attachments

- c: David E. Janssen, Chief Administrative Officer
Sachi A. Hamai, Executive Officer
Connie Yee, Division Chief, Auditor-Controller Accounting Division
Public Information Office
Audit Committee

Revolving Fund Assignments

Revolving funds, established in accordance with Government Code Section 29321.1, are available to make change, and to make authorized purchases of services and supplies. A departmental revolving fund can be assigned or subassigned to various locations (sections, divisions, etc.) within a department. Departments handle each subassignment in the same manner as the regular fund assignment.

Departments may also request revolving funds for specific purposes such as Cash Aid disbursements and grants. Regardless of the purpose, authority to spend funds must be granted in the Board approved budgetary process, and operating funds must be encumbered prior to making expenditures.

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2006					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '05-'06 AMOUNT
1	Administrative Office, Chief (CAO)	David E. Janssen	A01	1096	\$ 3,500
2	Agricultural Comm/Weights & Measures	Kurt Floren	A01	1012	3,250
3	Animal Care and Control	Marcia Mayeda	A01	1013	7,500
4	Assessor	Rick Auerbach	A01	1015	5,340
5	Auditor – Controller	J. Tyler McCauley	A01	1016	11,300
6	Beaches and Harbors	Stan Wisniewski	A01	1017	8,200
7	Board of Supervisors (BOS)	Sachi A. Hamai	A01	1018	10,000
8	BOS - Empl. Srv. & Comm for Women	Sachi A. Hamai	A01	1060	6,000
9	BOS - Extra Expenses	Sachi A. Hamai	A01	1019	10,000
10	CAO - Blue Cross Health Plan	David E. Janssen	B02	1010	100,000
11	Child Support Services	Philip L. Browning	A01	102A	5,000
12	Children & Families First (Prop 10)	David E. Janssen	B20	1010	8,000,000
13	Children's Services	David Sanders (2)	A01	1011	129,000
14	Children's Services - Cash Aid	David Sanders (2)	A01	1084	2,500
15	Community and Senior Citizen Srvcs	Cynthia D. Banks	A01	1080	8,200
16	Consumer Affairs	Pastor Herrera Jr.	A01	1078	300
17	Coroner - Medical Examiner	Anthony T. Hernandez	A01	1020	10,250
18	County Counsel	Raymond G. Fortner, Jr.	A01	1022	50,000
19	Department of Human Resources	Michael J. Henry	A01	102B	5,000
20	District Attorney	Steve Cooley	A01	1024	782,000
21	Fire Department	P. Michael Freeman	DA1	1010	25,000
22	Health Services (HS) Administration	Dr. Bruce A. Chernof	A01	1027	34,400
23	HS - Harbor/UCLA - Cash Aid	Dr. Bruce A. Chernof	MN1	1085	1,350
24	HS - Harbor/UCLA Medical Center	Dr. Bruce A. Chernof	MN1	1010	3,500
25	HS - King/Drew - Cash Aid	Dr. Bruce A. Chernof	MN5	1085	1,500
26	HS - King/Drew Medical Center	Dr. Bruce A. Chernof	MN5	1010	10,000

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2006					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '05-'06 AMOUNT
27	HS - LAC/USC - Cash Aid	Dr. Bruce A. Chernof	MN4	1085	5,000
28	HS - LAC/USC Medical Center	Dr. Bruce A. Chernof	MN4	1010	23,555
29	HS - Olive View/UCLA - Cash Aid	Dr. Bruce A. Chernof	MN3	1085	1,176
30	HS - Olive View/UCLA Medical Center	Dr. Bruce A. Chernof	MN3	1010	7,650
31	HS - Rancho Los Amigos Med Cntr	Dr. Bruce A. Chernof	MN7	1010	7,500
32	Human Relations	Robin S. Toma	A01	1028	4,350
33	Internal Services (ISD)	David Lambertson	A01	1025	29,350
34	Mental Health	Dr. Marvin J. Southard	A01	1031	6,000
35	Military and Veterans Affairs	Joseph N. Smith	A01	1032	2,000
36	Office of County Security	Margaret A. York	A01	1030	5,000
37	Parks and Recreation - Administration	Russ Guiney	A01	1061	80,000
38	Parks and Recreation - Arboretum	Russ Guiney	A01	1014	750
39	Probation - Administration	Robert Taylor	A01	1079	32,855
40	Probation - Work Furlough	Robert Taylor	A01	1062	25
41	Public Administration - Estate Funds	Mark J. Saladino	A01	1066	150,000
42	Public Defender	Michael P. Judge	A01	1067	1,000
43	Public Library	Margaret Donnellan Todd	B06	1010	15,475
44	Public Social Services - Cash Aid	Bryce Yokomizo	A01	1086	60,000
45	Public Social Services - Federal Prgm	Bryce Yokomizo	A01	1087	30,000
46	Public Social Services - Regular	Bryce Yokomizo	A01	1069	20,000
47	Public Works - Administration	Donald L. Wolfe	A01	1094	13,618
48	Public Works - Flood (Imprest)	Donald L. Wolfe	B07	1010	10,623
49	Public Works - Road (Imprest)	Donald L. Wolfe	B03	1010	18,429
50	Regional Planning	James E. Hartl (3)	A01	1071	2,000
51	Registrar – Recorder	Conny B. McCormack	A01	1072	20,000
52	Sheriff - Expedited Claims	Leroy D. Baca	A01	1098	20,000
53	Sheriff - Narcotics Enforcement	Leroy D. Baca	DN2	1093	300,000
54	Sheriff – Regular	Leroy D. Baca	A01	1075	67,050
55	Sheriff - Special Appropriation	Leroy D. Baca	A01	1095	300,000
56	Superior Court - Alhambra	John A. Clarke	A01	1033	1,235
57	Superior Court - Antelope	John A. Clarke	A01	1034	350
58	Superior Court - Beverly Hills	John A. Clarke	A01	1035	1,050
59	Superior Court - Burbank	John A. Clarke	A01	1036	1,570
60	Superior Court - Citrus	John A. Clarke	A01	1037	2,000

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2006					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '05-'06 AMOUNT
61	Superior Court - Compton	John A. Clarke	A01	1038	7,500
62	Superior Court - Culver	John A. Clarke	A01	1039	700
63	Superior Court - Downey	John A. Clarke	A01	1040	5,000
64	Superior Court - East LA	John A. Clarke	A01	1041	500
65	Superior Court - El Monte	John A. Clarke	A01	1042	870
66	Superior Court - Glendale	John A. Clarke	A01	1043	2,685
67	Superior Court - Inglewood	John A. Clarke	A01	1044	4,000
68	Superior Court - Long Beach	John A. Clarke	A01	1045	2,500
69	Superior Court - Los Angeles	John A. Clarke	A01	1046	22,800
70	Superior Court - Los Cerritos	John A. Clarke	A01	1047	1,300
71	Superior Court - Malibu	John A. Clarke	A01	1048	1,450
72	Superior Court - Newhall	John A. Clarke	A01	1049	2,575
73	Superior Court - Pasadena	John A. Clarke	A01	1050	580
74	Superior Court - Planning & Research	John A. Clarke	A01	1090	100
75	Superior Court - Pomona	John A. Clarke	A01	1051	2,800
76	Superior Court - Santa Anita	John A. Clarke	A01	1053	1,500
77	Superior Court - Santa Monica	John A. Clarke	A01	1054	1,500
78	Superior Court - So. East Huntington Park	John A. Clarke	A01	1052	415
79	Superior Court - South Bay	John A. Clarke	A01	1055	6,500
80	Superior Court - South East	John A. Clarke	A01	1056	350
81	Superior Court - Whittier	John A. Clarke	A01	1057	1,065
82	Treasurer and Tax Collector - MHRP	Mark J. Saladino	A01	1100	100,000
83	Treasurer and Tax Collector (TTC)	Mark J. Saladino	A01	1077	9,000
84	TTC - Cash Differences & Overages	Mark J. Saladino	A01	1089	16,700
TOTAL ASSIGNMENT AMOUNT					\$ 10,665,091
TOTAL NUMBER OF ASSIGNMENTS					84

- (1) A01 - General Fund
 B02, B03, B06, B07, B20 - Special Revenue Funds
 DA1 - Consolidated Fire District Fund
 DN2 - Other Public Protection Funds
 MN1, MN3, MN4, MN5, MN7 - Enterprise Funds
- (2) David Sanders was the Director of Department of Children and Family Services (DCFS) until July 2006. Patricia S. Ploehn was appointed Director of DCFS in September 2006.
- (3) James E. Hartl was Acting Planning Director as of June 30, 2006. Bruce W. McClendon was appointed Planning Director in September 2006.

Revolving Cash Trust Fund Assignments

Revolving Cash Trust Funds (RCTF) are established in accordance with Section 25252.6 of the Government Code. An RCTF is an amount of cash from a trust fund that is set aside to expedite high volume refunds. An RCTF can only be used by an officer or department head for payments which are legally payable out of the deposits in the trust fund from which the cash was withdrawn.

RCTF ASSIGNMENTS AS OF JUNE 30, 2006					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '05-'06 AMOUNT
1	Coroner	Anthony T. Hernandez	TK7	1102	\$ 10,000
2	Child Support Services - DA-Intercept	Philip L. Browning	TQ2	1103	350,000
3	HS - Acton Rehab Center	Dr. Bruce Chernoff	TK7	1140	7,500
4	HS - Harbor/UCLA Medical Center	Dr. Bruce Chernoff	TK7	1136	5,000
5	HS - King/Drew Patient Pers.	Dr. Bruce Chernoff	TK7	1137	5,000
6	HS - LAC/USC - Resident Sec.	Dr. Bruce Chernoff	TK7	1134	2,000
7	HS - LAC/USC Patient Pers.	Dr. Bruce Chernoff	TK7	1132	16,000
8	HS - Olive View/UCLA Med. Center	Dr. Bruce Chernoff	TK7	1139	3,000
9	HS - Rancho Los Amigos Med. Center	Dr. Bruce Chernoff	TK7	1138	5,000
10	HS - Warm Spgs Rehab. Center	Dr. Bruce Chernoff	TK7	1141	4,000
11	Military and Veterans Affairs	Joseph N. Smith	TG5	1010	3,000
12	Probation - Kirby Center	Robert Taylor	TK7	1135	220
13	Probation - Ward Monies	Robert Taylor	TK7	1142	5,000
14	Sheriff - Central Jail	Leroy D. Baca	TK7	1129	25,000
15	Sheriff - Mira Loma	Leroy D. Baca	TK7	1143	25,000
16	Sheriff - Sybil Brand	Leroy D. Baca	TK7	1130	10,000
17	Superior Court - Alhambra	John A. Clarke	TK7	1104	20,000
18	Superior Court - Antelope Valley	John A. Clarke	TK7	1105	40,000
19	Superior Court - Beverly Hills	John A. Clarke	TK7	1106	30,000
20	Superior Court - Burbank	John A. Clarke	TK7	1107	20,000
21	Superior Court - Citrus	John A. Clarke	TK7	1108	40,000
22	Superior Court - Compton	John A. Clarke	TK7	1109	50,000
23	Superior Court - Culver	John A. Clarke	TK7	1110	20,000
24	Superior Court - Downey	John A. Clarke	TK7	1111	15,000
25	Superior Court - East LA	John A. Clarke	TK7	1112	20,000
26	Superior Court - Glendale	John A. Clarke	TK7	1114	20,000
27	Superior Court - Huntington Park	John A. Clarke	TK7	1125	20,000
28	Superior Court - Inglewood	John A. Clarke	TK7	1115	35,000

RCTF ASSIGNMENTS AS OF JUNE 30, 2006					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '05-'06 AMOUNT
29	Superior Court - Long Beach	John A. Clarke	TK7	1116	50,000
30	Superior Court - Los Angeles	John A. Clarke	TK7	1117	150,000
31	Superior Court - Los Cerritos	John A. Clarke	TK7	1118	20,000
32	Superior Court - Malibu	John A. Clarke	TK7	1119	15,000
33	Superior Court - Newhall	John A. Clarke	TK7	1120	15,000
34	Superior Court - Pasadena	John A. Clarke	TK7	1121	25,000
35	Superior Court - Rio Hondo	John A. Clarke	TK7	1113	20,000
36	Superior Court - Santa Anita	John A. Clarke	TK7	1123	15,000
37	Superior Court - Santa Monica	John A. Clarke	TK7	1124	30,000
38	Superior Court - South Bay	John A. Clarke	TK7	1127	75,000
39	Superior Court - South Gate	John A. Clarke	TK7	1126	20,000
40	Superior Court - Whittier	John A. Clarke	TK7	1128	25,000
	TOTAL ASSIGNMENT AMOUNT				\$ 1,265,720
	TOTAL NUMBER OF ASSIGNMENTS				40

(1) TK7 - Revolving Trust Funds

TG5, TQ2 - Other Agency Funds